



2008 California Volunteer Manual

Form 540

EXEMPTIONS

Line 6

Can Be Claimed as a Dependent

Fill in the circle on line 6 if your client or their spouse/RDP can be claimed as a dependent on someone else's return.

For additional information about clients who can be claimed as dependents, refer to the *General Information Section*.

Line 7 Personal

For information about the *Personal Exemption Credit*, refer to the *General Information Section*.

Line 8 Blind

For information about the *Blind Exemption Credit*, refer to the *General Information Section*.

Line 9 Senior

For information about the *Senior Exemption Credit*, refer to the *General Information Section*.

Line 10 Dependents

Allow an exemption credit for each dependent. For additional information about dependent exemptions, refer to the *General Information Section*.

Line 11 Total number of exemptions

Add line 7 through line 10.